

INDIRECT TAX

Weekly Digest

22 November 2022

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GOODS & SERVICES TAX

LEGISLATIVE UPDATES

NOTIFICATION

CBIC notifies new rules to give effect in filing Form GSTR 9

Pursuant to the changes as per Finance Act, 2022 wherein the time limit to avail ITC, claim adjustment of tax relating to a credit note, the rectification of Form GSTR-1 and Form GSTR-3B, etc. were amended to 30 November 2022, CBIC has issued a notification amending the instructions of Form GSTR-9 in order to give effect to the same. As per the said amendment, the phrase 'April 2022 to September 2022' in the instructions has been substituted with 'April 2022 to October 2022 up to 30th November 2022'.

These changes were made effective from 01 October 2022 and are applicable to FY 2021-2022 onwards.

[Notification no:22/2022 dated 15 November 2022]

CIRCULARS

Clarification on the amended Rule 89(5) of the Central Goods & Services Tax Rules, 2017

- The Honorable Supreme Court in **Union of India Vs. VKC Footsteps India Pvt. Ltd. [2021 (9) TMI 626 - Supreme Court]** had observed the anomalies in the formula for a refund of unutilised input tax credit (ITC) on inverted duty structure (under Rule 89(5) of the CGST Rules) and had urged the GST Council to reconsider the formula and take a policy decision.
- Consequently, in line with the recommendations made in the 47th GST Council meeting, Rule 89(5) of the CGST Rules was amended vide notification no:14/2022-CT

dated 5 July 2022. Further, vide notification no:09/2022-CT(R) dated 13 July 2022, the refund of unutilised ITC on account of inverted duty structure was **restricted** in case of the supply of **certain goods falling under Chapters 15 and 27**, effective 18 July 2022. However, certain doubts were raised about whether the aforesaid amendments would apply prospectively or retrospectively. In this regard, CBIC has provided the following clarifications:

- **Issue:** Whether the amended formula as per notification dated 05 July 2022 would apply to the refund applications filed on or after 05 July 2022 or whether the same would also apply to refund applications filed prior to 05 July 2022 and which are pending with the proper officer as on 05 July 2022?

Clarification: It has been clarified that the amendment to Rule 89(5) of the CGST Rules is not **clarificatory in nature** and the same **would apply prospectively for refund applications filed on or after 05 July 2022**. The refund applications filed prior to 05 July 2022 will be processed as per the formula prevailing prior to the amendment.

- **Issue:** Whether the restriction provided in notification dated 13 July 2022 (made effective from 18 July 2022) would apply to the refund applications pending as on 18 July 2022 or whether the same would apply to refund applications filed on or after 18 July 2022 or whether the same would only apply to refunds pertaining to the prospective tax periods?

Clarification: It has been clarified that the **restriction to claim a refund on account of inverted duty structure on certain goods falling under**

Chapters 15 and 27 would apply prospectively in respect of all refund applications filed on or after 18 July 2022 and would not apply to refund applications filed prior to 18 July 2022.

[Circular no:181/13/2022-GST, F. No. CBIC-20021/4/2022, dated the 10 November 2022]

Guidelines for verification of transitional credit

- In light of the decisions of the Honorable Supreme Court in **Union of India Vs. Filco Trade Centre Pvt. Ltd. and Ors. [2022-VIL-38-SC]** dated 22 July 2022 and the subsequent order in Miscellaneous Application **[2022-VIL-63-SC]** dated 2 September 2022, it has been directed that the common portal shall be opened for filing the transition forms (Form GST TRAN-1 and Form GST TRAN-2) from 01 October 2022 to 30 November 2022. Further, the Honorable Supreme Court has also directed that the verification of the claims made during the aforesaid period has to be conducted within 90 days after completion of the aforesaid period i.e. within 90 days from 01 December 2022, i.e. up to 28 February 2023.
- It has been clarified that the Honorable Supreme Court has allowed for filing/revising the transition forms and has not allowed for the revision of returns filed under the pre-GST regime (i.e. under Excise, Service tax, VAT, etc.)
- In line with Para 4.5 of Circular no:180/12/2022-GST dated 09 September 2022, it has been stipulated that a self-certified copy of the transition forms shall be made available to the jurisdictional tax officer.
- The Circular clarifies that verification of the claim would be done by the jurisdictional officer. However, where the transitional form involves claims pertaining to taxes administered by other than a jurisdictional officer, the verification for credit of such taxes would be carried out by the authority administering such taxes (counterpart tax officer), e.g. a claim of transition of State/Union Territory taxes by a taxpayer administered by Central Tax authorities, the verification of such claim should be carried out by the State Tax authorities. The counterpart tax officer shall send its report within the prescribed period.
- The Circular also lays out the various administrative procedures that must be followed by the jurisdiction tax officer and counterpart tax officer for verification of transition credits, adherence to the principles of natural justice, passing a reasoned order and time limit for passing such order (in line with the directions of the Honorable Supreme Court), modalities for co-ordination between the Centre and the State tax authorities, etc.
- Further, the Circular also provides the following guidance for verification (including checks for verification on a suggested basis) of the claim of transition credits:

Sl. No.	TRAN-1 reference	Indicative list of the nature of credits	Key checks as per the Circular
1.	Col. 6 - Table 5(a)	This table captures details of CENVAT Credit carried forward in the Excise/Service tax returns for the period ending 30 June 2017	<ul style="list-style-type: none"> ▪ It must be verified that credit has been taken against the closing balance of Excise/Service tax returns., excluding ineligible taxes like Education cess, secondary education cess, Krishi Kalyan Cess, Swachh Bharat Cess, clean energy cess, etc. ▪ Returns were filed for the last 6 months in the pre-GST regime.
2.	Col. 11 - Table 6(a)	This table captures details of un-availed CENVAT Credit on capital goods in the pre-GST regime.	<ul style="list-style-type: none"> ▪ It should be examined that only credit for capital goods not availed in any return is considered in this table. ▪ Where credit on capital goods was not availed earlier, entire amount cannot be claimed in Form GST TRAN-1.

3.	Col. 6 in Entry 7A - Table 7(a)	This table seeks to allow CENVAT Credit in respect of inputs held in stock, inputs contained in semi-finished goods and finished goods held in stock as on 01 July 2017 based on invoice/duty paying document.	<ul style="list-style-type: none"> ▪ It must be verified that the taxpayer has adhered to the provisions of Rule 6 of CENVAT Credit Rules, 2004. ▪ Where only exempted goods/services were manufactured or provided, only credit of inputs and inputs contained in semi-finished goods lying in stock as on 30 July 2017 would be available. ▪ Where exempted as well as non-exempted goods or services were manufactured or provided, credit can be availed only on inputs held in stock that were not attributed to exempted and non-exempted goods till 30 June 2017 in this table. ▪ Where a new taxpayer has availed credit using a Credit Transfer Document, the same can be verified. ▪ Where stocks declared by the taxpayer are high, the same can be checked from the VAT returns. 	5.	Col. 8 - Table 7(b)	This table captures transition credit taken on input and input services (but not capital goods) received after 01 July 2017 but taxes in respect of the same was paid under the pre-GST regime.	<ul style="list-style-type: none"> ▪ It must be ascertained that the taxpayer is in possession of the duty-paying documents. ▪ The conditions for availing of ISD credit must be satisfied.
4.	Col. 6 in Entry 7B - Table 7(a)	This table pertains to deemed credit on inputs that are claimed by new taxpayers (such as traders, who were neither registered as manufacturers or service providers in the pre-GST regime) at the rate of 60%/40% of Central Tax payable on the supplies	<ul style="list-style-type: none"> ▪ Where stocks declared by the taxpayer are high, the same can be checked from the VAT returns. This will be claimed in TRAN-2. ▪ Also, it must be verified that this credit is not availed in any other part of TRAN-1. 	6.	Col. 9 - Table 8	This table pertains to a centrally registered unit, the CENVAT Credit carried forward can be distributed in full or part to its multiple GST registrations.	<ul style="list-style-type: none"> ▪ It must be ensured that the recipient unit does not take TRAN-1 credit, independent of the credit distributed by the centrally registered unit as this would lead to double credit to such a unit.
				7.	Col. 7 - Table 11	The transition of credit in respect of supplies attracted both VAT and Service tax, and where VAT and Service tax, both were paid prior to 01 July 2017 but the supply is made after 01 July 2017.	<ul style="list-style-type: none"> ▪ It should be verified that the Service tax claimed as credit was actually paid under the Service tax law and for supplies made after 1 July 2017 credit of VAT paid cannot be taken as CGST and vice versa.

- In addition to the above, as a **general check**, the jurisdiction tax officer must also ensure that the credit which is being claimed through TRAN-1/TRAN-2 is **not taken through return in Form GSTR-3B** as this would lead to **double credit** being taken by the taxpayer.
- The Circular also provides that Circular no:33/07/2018-GST dated 23 February 2018 regarding disputed and blocked credit may be followed during the verification process of transition credits.
[Circular no:182/14/2022-GST, F. No. CBIC-20021/04/2021-GST, dated 10 November 2022]

JUDICIAL UPDATES

ORDERS BY AUTHORITY FOR ADVANCE RULING (AAR)

The annuity amount along with the early completion bonus is leviable to GST at the rate of 12%

Facts of the case

- M/s. ULCCS Calicut City Infrastructure Development Private Ltd (Taxpayer) was formed and registered for the execution of a works contract for the design, engineering, finance, procurement, construction, operation and maintenance of roads under phase II(A) of Kozhikode City Road Improvement Project [KCRIP] on Design, Finance, Operate, Maintain and Transfer [DBFOT-Annuity] basis for 17 years of which 2 years is the construction period and 15 years is the operation and maintenance period.
- The Taxpayer receives the cost of construction, operation and maintenance as a bi-annual annuity over 15 years after the completion of construction; i.e. commercial operation date.
- Further, as per the concession agreement, the taxpayer shall either receive a bonus for early completion of the construction of the project or incur a reduction in the annuity for delayed completion of the project.
- The taxpayer submitted that the construction of the project was completed early and the first annuity was due on 01 March 2018 and the Taxpayer was also entitled to a bonus for early completion.

Questions before the AAR

- Whether the annuity amount received is exempted or not as it contains both construction and maintenance parts (which are inseparable) as per entry no:23A of notification no:12/2017-CT(R) dated 28 June 2017
- Whether the early completion bonus will be exempted as it is the part and parcel of the principal project

Observations & Ruling by the AAR

- The services supplied by the Taxpayer as per the concession agreement are covered under the definition of 'works contract' under Section 2(119) of the CGST Act, 2019.
- The bi-annual annuity received by the taxpayer as per the agreement represents the consideration for the works contract services supplied by the Taxpayer. Further, the bonus received by the Taxpayer for early completion of construction can be treated as an additional consideration for the works contract services supplied by the Taxpayer.
- It was also observed that the services supplied by the Taxpayer are appropriately classifiable under SAC 995421.

- The transfer of goods involved in the execution of the works contract happens at the time of the transfer of the roads to the Government. Accordingly, the completion of the work contract service takes place on the date of the transfer of the roads to the Government.
- As per Section 31(5) and Explanation (i) to Section 13(2) of the CGST Act, 2017, the supply is deemed to be made on each annuity payment date to the extent covered by the payment of annuity. Accordingly, the Taxpayer is liable to raise tax invoices under Section 31(5) of the CGST Act and discharge applicable GST.
- The annuity amount along with the early completion bonus received by the taxpayer is liable to GST at the rate of 12% as per entry at entry no:3(iv) of notification no:11/2017-CT(R) dated 28 June 2017 as amended for the reasons as discussed above.

[AAR-Kerala, M/s. ULCCS Calicut City Infrastructure Development Private Ltd, AAR no: KER/138/2021, dated 21 June 2022]

Taxpayers following the marginal scheme are eligible to avail of ITC in respect of input services and capital Goods

Facts of the case

- M/s. Attika Gold Private Limited (Taxpayer) is engaged in the business of the sale of second-hand gold jewellery procured from unregistered persons.
- Taxpayer follows the 'Marginal Scheme' for discharging GST under Rule 32(5) of CGST Rules, 2017.
- In this regard, Taxpayer intends to know their eligibility to claim an input tax credit on the expenses incurred in the course or furtherance of business.

Questions before the AAR

- Whether the Taxpayer can claim ITC on capital goods and expenses made on advertisement, rent, etc. while being under a marginal scheme

Contentions by the Taxpayer

- Taxpayer satisfies all the conditions under Section 16 of CGST Act, 2017, and hence, eligible to claim a credit on the expenses made by them.
- Further, rent, logistics and other expenses are required to generate revenue and have a direct relationship with the furtherance of business.

Observation and ruling by the AAR

- AAR, after examining Section 16 of CGST Act, 2017, observed that it does not restrict availment of input tax credit to the Taxpayers following marginal scheme as per Rule 32(5) of CGST Rules, 2017;
- Hence, Taxpayers can avail of input tax credit of GST paid on procurement input services and capital goods.

[AAR-Karnataka, M/s. Attika Gold Private Limited, Order no: KAR ADRG 40/2022, dated 27 October 2022]

ITC reversal on supply of coal rejects by washery/job-worker shall be strictly on the basis of rules prescribed

Facts of the case

- M/s. Punjab State Power Corporation Limited (Taxpayer) is engaged in the generation, transmission and distribution of electricity which is exempt under GST law.
- For the generation of electricity, an essential-raw material is 'coal' which is to be mandatorily washed before captive consumption as per guidelines laid down by the Ministry of Environment and Forest.

- The Taxpayer has engaged some washeries on a job-work basis for raw coal beneficiation. However, in the process of raw coal beneficiation by washery, certain low-quality coal is also generated (coal rejects) which is disposed off/sold directly by the washery in an environment-friendly manner.

Questions before the AAR

- Whether the 'coal rejects' on which invoice raised by the Taxpayer upon washery/job-worker, taxable under the GST law
- If the answer to the above question is affirmative, whether the Taxpayer is eligible to avail ITC of GST and Compensation Cess of raw coal brought from its supplier and transferred to the washery/job worker for cleaning
- If the answer to both the above questions are affirmative, what is the admissible portion of ITC

Contention by the Taxpayer

- The Taxpayer is liable to pay GST on the invoice raised to the coal washery for 'coal rejects'. In such a case, ITC of the GST and Compensation Cess paid on raw coal purchased should automatically be available
- Since compensation cess is levied on quantity at a fixed rate instead of ad valorem rate and the quantity of 'coal rejects' can be mapped with the purchase of raw coal, ITC shall be available directly to such quantity of raw coal purchased which is attributable to 'coal rejects'. In such a scenario, the proportionate formulae to claim ITC under Rule 42 would not apply.
- The Taxpayer submitted that 200 tonnes of 'coal reject' can be identified and segregated easily in the 'input' of raw coal purchased (1000 tonnes in total). ITC shall be allowed directly on the purchase of 200 tonnes (out of a total of 1000 tonnes) of raw coal.

Observations and Ruling by the AAR

- HSN 2701 covers 'Coal; briquettes, avoids and similar solid fuels manufactured from coal'. Therefore. Coal rejects are rightly classifiable under HSN 2701 and as per notification no:01/2017- CT(R) dated 28 June 2017 with 5% GST and compensation cess of INR 400 per MT as per notification no:01/2017-Compensation Cess(R) dated 28 June 2017 is also leviable.
- A press release dated 18 January 2018 issued by the PIB, Government of India, clarified that coal rejects fall under the heading of 2701 and Compensation attracts 5% GST and INR 400 PMT Compensation Cess.
- If the Taxpayer fulfils the eligibility conditions as prescribed under Section 16 of CGST Act, 2017 and ITC is not restricted under Section 17(5) of CGST Act, 2017. Accordingly, the Taxpayer is eligible to avail ITC of GST and Compensation Cess of raw coal brought from its supplier and transferred to the washery/job worker for cleaning. Further, the 'principal' shall be entitled to avail ITC in relation to goods sent directly to the premises of the job worker.
- On the question as to whether the Taxpayer is allowed credit as per the formula given under Rule 42(1) i.e. proportionately or on a quantity basis (since the quantity of 'coal rejects can be easily quantified/mapped) it was held that since compensation cess on coal is being levied based at a fixed rate (i.e. Rs. 400 per MT) instead of ad valorem rate, the quantity of coal rejects so produced can be easily segregated and mapped to raw coal purchased for the purposes of availing Input ITC, if admissible.

- The AAR observed that there is no provision prescribed under Rule 42 to reverse ITC in terms of quantity of clean coal and coal rejects as the same can be easily mapped.
- The formula prescribed under Rule 42 of CGST Rules, 2017 for the manner of determination of ITC in respect of inputs or input services and reversal thereof will be applicable in both cases i.e. GST and Compensation Cess and accordingly, the Taxpayer has to make a reversal in the proportion of exempt/taxable turnover.

[AAR-Punjab, M/s. Punjab State Power Corporation Limited order no: AAR/GST/PB/017, dated 20 September 2022]

CENTRAL EXCISE

NOTIFICATION

Increase in Special Additional Excise Duty (SAED) on the production of petroleum

Amendment has been made in notification no:18/2022-CE, dated 19 July 2022 which prescribes a reduction of the SAED on the production of petroleum crude and export of aviation turbine fuel. In the said notification following amendment is made in the table:

S. No.	Chapter or heading or subheading or tariff item	Description of goods	Existing Rate	Proposed Rate
1	2709	Petroleum crude	INR 9,500 per tonne	INR 10,200 per tonne

This notification shall come into force on 17 November 2022.

[Notification no:38/2022 dated 16 November 2022]

Reduction in SAED on the export of diesel

Amendment has been made in notification no:04/2022-CE, dated 30 June 2022 which prescribes the rates of SAED for exports of petrol and diesel. In the said notification following amendment is made in the table:

Chapter or heading or subheading or tariff item	Description of goods	Existing Rate	Proposed Rate
2710	High-speed diesel oil	INR 11.50 per Litre	INR 9.00 per Litre

This notification shall come into force on 17 November 2022.

[Notification no:39/2022 dated 16 November 2022]

CUSTOMS

INSTRUCTIONS

Requirement of registration of foreign food manufacturing facilities as per Food Safety and Standards (Import) First Amendment Regulations, 2021

Vide the order F. No. TIC-B02/2/2022-Imports- FSSAI dated 10 October 2022, Food Safety and Standards Authority of India (FSSAI) has decided that effective 01 February 2023, registration of foreign food manufacturing facilities falling

under the following food categories shall be mandatory in cases where the facility intends to export the food products:

- Milk and milk products
- Meat and meat products including poultry, fish and their products
- Egg powder
- Infant food
- Nutraceuticals

[Instruction no:30/2022 dated 14 November 2022]

Restricted entry of food items in under specific ports

Vide order no: F. No. TIC-B02/5/2022-Imports-FSSAI dated 17 October 2022 FSSAI has decided that effective 01 February 2023, import of specified high-risk products shall be permitted only through 61 ports, which are directly manned and managed by FSSAI office/officials. The list of such high-risk food products is as follows:

- Milk and Milk Products
- Egg powder
- Meat and Meat Products including Poultry, Fish and their products
- Food for Infant nutrition / Infant Foods
- Nutraceuticals. Health supplements, Food for Dietary uses. Probiotic and prebiotic foods. Foods for Special Medical Purposes

In this regard, FSSAI has also sought comments/suggestions to facilitate ease of doing business while ensuring the mandate of safe food import in India within 30 days from the date of publication of that order at email id:

dramit.sharma@fssai.gov.in and import@fssai.gov.in.

[Instruction no:31/2022 dated 14 November 2022]

FOREIGN TRADE POLICY (FTP)

NOTIFICATION

Termination of anti-dumping investigation concerning imports of solar cells originating in or exported from China PR, Thailand and Vietnam

- The Customs Tariff Act, 1975 and the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, thereof, M/s. Indian Solar Manufacturers Association (ISMA or the applicant), on behalf of (i) M/s Mundra Solar PV Limited (SEZ unit); (ii) M/s Jupiter Solar Power Limited (DTA unit) and (iii) M/s Jupiter International Limited (DTA unit) filed an application before the Designated Authority (Authority) for initiation of anti-dumping investigation and imposition of anti-dumping duties on the imports of solar cells whether or not assembled into modules or panels originating in or exported from China PR, Thailand and Vietnam (subject countries).
- The Authority, based on prima facie evidence of dumping of subject goods from the subject countries, injury to the domestic industry and causal link between the dumping and injury submitted by the applicant, initiated an anti-dumping investigation into the alleged dumping vide their notification no:6/56/2020-DGTR dated 15 May 2021.

- The authority notified the embassies of subject countries in India about the receipt of the present anti-dumping application before proceeding to initiate the investigation in accordance with rule 5(5) of the Rules.
- The aforesaid initiation notification has been challenged before the Honorable Delhi High Court through a Writ Petition (W.P.(C) 5882/2021) filed by the Solar Power Developers Association (SPDA) alleging issues like absence of injury to the domestic industry, insufficient standing of the petitioner, no consideration of the interest of the other user industry, poorly defined scope of the product under consideration & like an article. The High Court of Delhi through its order dated 04 June 2021 granted specific relief to the SPDA that the time limit for filing the response before DGTR shall stand extended to a date beyond the next date of hearing i.e. 19 July 2021.
- The SLP (C) 12057/2021 was filed by the DGTR in the Honorable Supreme Court against the High Court order dated 04 June 2021 in the above petition (W.P.(C) 5882/2021) which was dismissed by the Honorable Supreme Court through its order dated 09 August 2021.
- The applicant through a letter/an email dated 14 July 2022, withdrew the application filed in the subject matter stating that: 'ISMA submits that post initiation, Government of India has introduced a basic customs duty of 25% and 40% on tariff headings 8541 40 11 and 8541 40 12 respectively with effect from 01 April 2022. The said levy covering the entire scope of the product under investigation has alleviated the price pressure being suffered by the domestic industry due to dumping from the subject countries to a considerable extent, though not fully.'
- In view of the aforesaid request made by the domestic industry, ISMA, under the provisions of Rule 14(a) of the Anti-dumping Rules, 1995, and in accordance with the order of the Honorable High Court in CM Appl. 46567/2022 and W.P. (C) 5882/2021, the Authority hereby terminates the investigation initiated on 15 May 2021 vide notification no:6/56/2020-DGTR against the imports of solar cells whether or not assembled into modules or panels originating in or exported from China PR, Thailand and Vietnam.

[Notification: Case no: (O.I.) 48/2020 dated 09 November 2022]

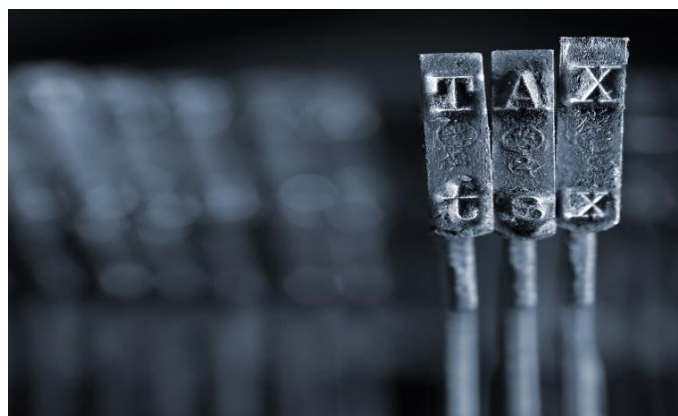
PUBLIC NOTICE

Allocation of TRQ for sugar(raw/refined) to EU & raw cane sugar by USA for export from India under TRQ scheme

- The Director General of Foreign Trade (DGFT) allocates a quantity of 5841 MT for the export of raw/refined sugar to the EU under TRQ for the year 2022-2023 and also allocates a quantity of 8606 MTRV for the export of raw cane sugar to the USA under TRQ scheme for US fiscal year 2023.
- Export of sugar (HS Code 17010000) to USA and EU under TRQ is 'free' subject to the conditions notified in the 'nature of restrictions' in the above notification.
- Certificate of Origin, if required, for preferential export of sugar to USA and EU, shall be issued by Additional DGFT, Mumbai on the recommendation of Agriculture and Processed Food Products Export Development Authority (APEDA) regarding entity and quantity for which eligible. Another certification requirement, if any, prescribed specifically for the export of sugar to the USA and EU would continue to be followed.

- The quota will be operated by APEDA, New Delhi as the implementing agency for the export of TRQ items to the EU and USA.
- The reporting requirement as notified vide notification no:3/2015-2020 dated 20 April 2015 read with notification no:20 dated 07 September 2015 would be followed.

[Public notice no:36/2015-20 dated 16 November 2022]



NEWS FLASH

1. “CBIC Issues Guidelines For Verification Of GST Transitional Credit Claims”
<https://www.outlookindia.com/business/cbic-issues-guidelines-for-verification-of-gst-transitional-credit-claims-news-236414>
[Source: Outlook India, 11 November 2022]
2. “GST Tribunal should be completely paperless: Supreme Court to Centre”
<https://www.thehindu.com/news/national/gst-tribunal-should-be-completely-paperless-supreme-court-to-centre/article66135137.ece>
[Source: The Hindu, 14 November 2022]
3. “GST appellate tribunals likely to be set up by December 2023”
<https://www.financialexpress.com/economy/gst-appellate-tribunals-likely-to-be-set-up-by-december-2023/2813261/>
[Source: Financial Express, 15 November 2022]
4. “NAA to wind up, GST anti-profiteering complaints to be taken up by CCI from December 1”
<https://www.financialexpress.com/economy/naa-to-wind-up-gst-anti-profiteering-complaints-to-be-taken-up-by-cci-from-december-1/2815645/>
[Source: Financial Express, 15 November 2022]
5. “Violation of GST rules: Insurers ask govt to sort ‘GST evasion lapses’”
<https://indianexpress.com/article/business/violation-of-gst-rules-insurers-ask-govt-to-sort-gst-evasion-lapses-8270463/>
[Source: Indian Express, 16 November 2022]

Contact Us

For any content related queries, you may please write to the service line experts at:
taxadvisory@bdo.in

For any other queries, kindly write to:
marketing@bdo.in

BDO Offices

Ahmedabad
The First, Block C - 907
Behind ITC Narmada, Keshavbaug
Vastrapur, Ahmedabad 380015, INDIA

Bengaluru
SV Tower, No. 27, Floor 4
80 Feet Road, 6th Block, Koramangala
Bengaluru 560095, INDIA

Chandigarh
Plot no 55, 5th Floor,
Industrial & Business Park,
Phase 1, Chandigarh 160002, INDIA

Chennai
No. 443 & 445, Floor 5, Main Building
Guna Complex, Mount Road, Teynampet
Chennai 600018, INDIA

Delhi NCR - Office 1
The Palm Springs Plaza
Office No. 1501-10, Sector-54,
Golf Course Road, Gurugram 122001, INDIA

Delhi NCR - Office 2
Windsor IT Park, Plot No: A-1
Floor 2, Tower-B, Sector-125
Noida 201301, INDIA

Goa
701, Kamat Towers
9, EDC Complex, Patto
Panaji, Goa 403001, INDIA

Hyderabad
1101/B, Manjeera Trinity Corporate
JNTU-Hitech City Road, Kukatpally
Hyderabad 500072, INDIA

Kochi
XL/215 A, Krishna Kripa
Layam Road, Ernakulam
Kochi 682011, INDIA

Kolkata
Floor 4, Duckback House
41, Shakespeare Sarani
Kolkata 700017, INDIA

Mumbai - Office 1
The Ruby, Level 9, North West Wing
Senapati Bapat Marg, Dadar (W)
Mumbai 400028, INDIA

Mumbai - Office 2
601, Floor 6, Raheja Titanium
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar, Goregaon (E)
Mumbai 400063, INDIA

Pune - Office 1
Floor 6, Building # 1
Cerebrum IT Park, Kalyani Nagar
Pune 411014, INDIA

Pune - Office 2
Floor 2 & 4, Mantri Sterling, Deep Bunglow
Chowk, Model Colony, Shivaji Nagar, Pune
411016, INDIA

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